



July 13, 2021

CITY OF NASHUA ASSESSING DEPARTMENT QUARTERLY MONITOR

Volume 19

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Website: <https://www.nashuanh.gov/150/Assessing-Department>

Hours:
Monday -Friday
8 a.m. - 5 p.m.

IMPORTANT DATES

September 1st

Last day to appeal denial or decision of request for property tax abatement to BTLA or Superior Court for previous December tax bill.

Last day to appeal denial of request for exemption, tax credit, or deferral to BTLA or Superior Court.

Board of Assessors meetings at 9:00 am in Room 208 in City Hall.

September 1st -
Submission of 2021 MS-1.

2022 REVALUATION STATUS

The City has lifted the suspension of Interior Inspections and Vision Government Solutions will send a letter to the property owner of properties having received an exterior inspection during this period requesting that the property owner call to arrange for an interior inspection. Letters will be sent by Ward starting with Ward 1 in July this process will continue into early 2022.

The data collectors will carry photo identification from Vision, and a letter from the Assessor's Office. If you have questions as to the identity of a data collector, call the City of Nashua Assessor's Office (603) 589-3040 for further confirmation. Each data collector has personal and vehicle information registered with the Nashua Police Department. It is always recommended that homeowners request identification before granting anyone permission to enter their home.

ABATEMENT APPLICATION STATUS

The Assessing Office received 187 abatement applications, with 87 being residential applications. To date, 64 residential applications have been processed and 14 more will go to the Board of Assessors on July 15th. The remaining 9 applications will go to the Board at its next meeting. Of the 100 commercial/industrial applications, 24 have been settled and 38 have been denied. The Assessing Office continues to work on the remaining applications.

BOARD OF ASSESSORS MEETINGS

The Board of Assessors meetings are held the first and third Thursday of each month at 9:00 am in Room 208 in City Hall. The next several meetings are scheduled for August 26th, September 2nd, September 15th, October 7th, and October 21st.

NOTE – THE ASSESSING DEPARTMENT NEWSLETTER HAS SWITCHED TO A QUARTERLY PUBLICATION UNTIL FURTHER NOTICE.

MUNICIPAL TASKS FOR JULY - SEPTEMBER

MAINTAIN ORGANIZATION OF ISSUED BUILDING PERMITS AND FLAGGED PROPERTIES NEEDING INSPECTION AND REVIEW; CONTINUE FIELD INSPECTIONS. VERIFY AND CODE SALES PROPERTIES FOR EQUALIZATION RATIO STUDY. PROCESS DEEDS AND TRANSFERS.

PROCESS OPEN PROPERTY TAX APPEALS AND 2020 TAX YEAR ABATEMENT APPLICATIONS.

Sales Qualification Letters

The City of Nashua has mailed out Sales Qualification Letters to owners who have recently purchased property in the city. State law requires that your property be assessed at market value. Market value is defined as the amount a typical buyer would be willing to pay for a property. Sales are analyzed to determine if it is an arms-length transaction. Arms-length transactions are sales that occur between a willing buyer and willing seller who are unrelated, when each is acting in a knowledgeable manner, whom are under no duress, involving properties that have had sufficient market exposure. Sales involving foreclosures, fiduciary deeds, and bankruptcy are examples of non-arms-length transactions, and therefore are not included in the ratio study. If you have received a sales qualification letter, please take a few minutes to answer the questions on the form. If you have any questions, or would like to arrange a property inspection, please contact us at (603) 589-3040.

COMMONLY ASKED QUESTIONS

- 1. What is a revaluation?** A revaluation is an update of all assessments in the municipality conducted under the direction of state-certified assessor or contractor whose duties are to discover, list and value all taxable real property in the municipality, in a uniform and equitable manner. The assessor is not involved in the collection of property taxes.
- 2. Why is a revaluation necessary?** The state requires that all property in a municipality be assessed at its "full and true" market value. Further the [NH Constitution](#) (Part 2 Article 6) requires that each municipality takes value anew every five years. A revaluation is the most equitable way to accomplish this.
- 3. Will all property values change?** Most likely, yes. However, not all property values will change at the same rate. Market value will have decreased more for some neighborhoods and property types than for others. Some neighborhoods and property types may have increased in value and others may have remained the same. One purpose of a revaluation is to make sure that the assessed values reflect the changes that have occurred in property values.
- 4. Market value. What is it?** State law requires that your property be assessed at market value. Market value is defined as the amount a typical, well-informed purchaser would be willing to pay for a property. For a sale to be a market value (arm's-length) sale, the seller and buyer must be unrelated and willing parties (not under pressure) to sell or buy, the property must be on the market for a reasonable length of time, the payment must be made in cash or its equivalent, and the financing must be typical for that type of property. [RSA 75:1](#) further defines market value as: "... the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor."
- 5. Is it necessary that you view the inside of my property?** To make a proper assessment on a building, it is desirable that an inspector see the inside as well as the outside of the property. The law requires that property be valued from an actual view or the best information available. Records do not always reflect current data on the physical characteristics of each property in the municipality.

TERM DEFINITIONS

- Computer Assisted Mass Appraisal System (CAMA)** means a system of appraising property that incorporates computer-supported tables, automated valuation models and statistical analysis to assist the appraiser in estimating value for a revaluation, assessment data maintenance and valuation update. **Rev 601.11**
- Contractor** means the person, firm, company, or corporation with which the municipality has executed a contract or agreement for assessing services. **Rev 601.14**
- Cyclical Inspection** means the process of a systematic measure and listing of all properties within a municipality over a specified period of time. The term includes "data collection" and "data verification". **Rev 601.15**
- Cyclical Revaluation** means the process of combining a full statistical revaluation of the entire municipality with a cyclical inspection process. **Rev 601.16**
- Data Collection** means the inspection, measuring, or listing of property within a municipality. The term includes data verification. **Rev 601.17**
- Listing** means recording a description of the interior, exterior, and attributes of any improvements or the recording of the description of land features and attributes. The term includes "list". **Rev 601.30**
- Mass Appraisal** means the utilization of standard commonly recognized techniques to value a group of properties as of a given date, using standard appraisal methods, employing common data and providing for statistical testing. **Rev 601.33**
- Measure** means the physical inspection, verification, sketching and recording of the exterior dimensions and attributes of any improvements made to a property. **Rev 601.34**

**Project Status Report
City of Nashua NH
Date: July 7, 2021**

Data Collection

Ward 1 count 3,869
Ward 2 count 3,478
Ward 3 count 2,845
Ward 4 count 2,287
Ward 5 count 4,480
Ward 6 count 3,035
Ward 7 count 3,027
Ward 8 count 2,764
Ward 9 count 3,521

The following is the measure and listing numbers accountable as of June 26, 2021

Total Residential Improved Parcel Count	25,605
Measures	22,925
Total Interior Inspections	172
Refusals to Date - Partial/Full	7/273

Total Measures with refusal 23,198

Total Percent Complete Measured 90 %

Total Commercial/Industrial/Exempt Improved Parcel Count	1,964
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Total Measures	1201	
Total Interior Inspections	0	
Entry Rate		0%

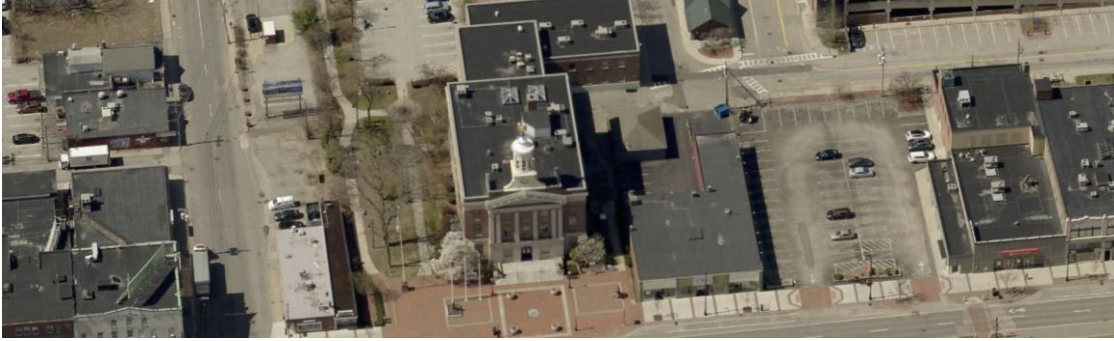
Total Percent Complete Measured 61%

Refusals to Date 2

CALLBACK LETTERS

Ward 1 residential class mailing scheduled for 6/30/2021
Ward 2 residential class mailing scheduled for 8/3/2021
Ward 3 residential class mailing scheduled for 9/13/2021

PRESS RELEASE



THE CITY OF NASHUA

"The Gate City"

City of Nashua Lifts Suspension of Interior Inspections For 2020-2022 Revaluation

The City of Nashua has selected Vision Government Solutions to assist with the City-wide 2020-2022 revaluation project. Vision's Appraisal division will be working closely with the Assessing Department to make the process successful for the City.

The City has lifted the suspension of Interior Inspections and Vision Government Solutions will send a letter to the property owner of properties having received an exterior inspection during this period, requesting that the property owner call to arrange for an interior inspection. Letters will be sent by Ward starting with Ward 1 in July. This process will continue into early 2022.

Exterior data collection is also finalizing as data collectors are in Ward 9. Inspections for Commercial and Industrial Properties will continue throughout the City.

If you have any questions about the revaluation process or need additional information, please contact the Assessor's Office at (603) 589-3040. You may also gather more information about the project on a direct link at <https://www.nashuanh.gov/1285/2022-Full-Measure-List-Appraisal-and-Rev> located on the Assessor's page of the City website.

The major phases of a municipal revaluation are:

- Data Collection
- Market Analysis
- Valuation
- Field Review
- Informal Hearings

You can visit the Vision Government Solutions website for information explaining each stage of the revaluation process as well as answers to Frequently Asked Questions by clicking here:

Beginning Phase 1 of the Revaluation

Starting in February of 2020, the data collection phase of the project, but in March of 2020 the interior inspections were suspended due to the Covid-19 Pandemic. Vision proceeded with exterior data collection, only, at this point. The data collection phase is critical, as it enables us to ensure accurate measurements both on main structures and outbuildings and to visually verify exterior characteristics of the property and condition. This is the most time-intensive phase of the project, but the most critical for data accuracy and integrity. Starting in July (Callback) appointment letters will be mailed to property owners requesting they set up an appointment for an interior inspection.

All data collectors will be wearing reflective clothing, a mask, carry an identification badge and a letter of introduction, have an “Assessor’s Office” sign posted in the vehicle window, and their cars will be registered with the Police as well as the Assessor’s Office in the City Hall.

After the initial Data Collection phase, market analysis and valuation will begin, followed by field review of properties to check and re-check values to ensure uniformity and accuracy of information. This will be followed by a Notice of New Values mailed to each property owner and an Informal Hearings phase, which enables anyone with questions concerning the revaluation process an opportunity to meet with a member of Vision’s staff to discuss their property value.

If you have any questions about the revaluation process or need additional information, please contact the Assessor’s Office at (603)-589-3040.

Sincerely,

Richard Vincent CNHA
Chief Assessor